

AKI INDIA LIMITED

(CIN: L19201UP1994PLC016467)

Reg. Off.: D-115, Defence Colony, Jajmau, Shiwans Tanney, Kanpur Nagar, Jajmau,
Uttar Pradesh – 208 010

Email Id.: info@groupaki.com, Website: www.groupaki.com

Contact No.: +91 512 2463150 / +91 512 2460866

Date: 15th May, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

To,
The Manager,
Listing Department,
National Stock Exchange of India Limited
"Exchange Plaza", C-1, Block G,
Bandra-Kurla Complex,
Bandra (East), Mumbai – 400 051

Dear Sir / Ma'am,

Subject: Outcome of Board Meeting held today i.e. Friday, 15th May, 2026

Ref: Security Id: AKI / Code: 542020 / Series: EQ

Pursuant to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company, in their meeting held today, i.e. Friday, 15th May, 2026 at Registered Office of the Company situated at D-115, Defence Colony, Jajmau, Shiwans Tanney, Kanpur Nagar, Jajmau, Uttar Pradesh – 208 010, which commenced at 4:00 P.M. and concluded at 6:00 P.M., inter alia has considered and approved:

1. Standalone and Consolidated Audited Financial Results of the Company for the Quarter and Year ended on 31st March, 2026 along with Auditor's Report.
2. Appointed M/s. Shaunak Mall and Associates (FRN: 004072), Cost Management Accountant, Kanpur as Internal Auditor for Financial Year 2026-27.

The details required under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 are given in Annexure A.

Kindly take the same on your record and oblige us.

Thanking You.

For, AKI India Limited


Mohammad Ajjwad
Managing Director
DIN: 07902475



AKI INDIA LIMITED

(CIN: L19201UP1994PLC016467)

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Annexure A

Details as required under Regulation 30 of the Listing Regulations and the SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, are provided below:

Appointment of M/s. Shaunak Mall and Associates (FRN: 004072), Cost Management Accountants, Kanpur as Internal Auditor for Financial Year 2026-27:

Sr. No.	Particular	Details
1.	Name	M/s. Shaunak Mall and Associates, Cost Management Accountant
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
3.	Designation	Internal Auditor
4.	Date of appointment / cessation (as applicable)	15 th May, 2026
5.	Brief profile (in case of appointment)	<p>M/s. Shaunak Mall and Associates, Cost Management Accountant, Kanpur, is a reputed professional firm having rich experience in the field of Cost Audit and Internal Audit for the last 15 years. The firm is engaged in providing professional services in the areas of Internal Audit, Cost Audit, Management Consultancy, Costing Systems, Compliance Review, and Financial & Operational Controls.</p> <p>The firm possesses extensive experience in conducting internal audits across various sectors and industries, with a focus on strengthening internal control systems, risk management practices, operational efficiency, and statutory compliance. The audit approach of the firm emphasizes systematic examination, analytical review, and practical recommendations for improving business processes and governance standards.</p> <p>The firm is committed to maintaining high professional standards, ethical practices, and timely reporting while delivering value-added services to its clients.</p>
6.	Disclosure of relationships between Directors (in case of appointment of a director)	N.A.

Sl. NO.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year ended	Year ended
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Net Sales/Income from Operations (Net)	2167.62	1329.50	1704.60	6471.49	6865.83
2	Other Income	113.75	124.12	324.47	447.52	641.51
3	Total income from operations (net)	2281.37	1453.62	2029.07	6919.01	7507.34
4	Expenses					
	a. Cost of material consumed	936.71	1057.16	815.62	4,687.28	4,412.36
	b. Purchase of stock -in-trade	409.65	251.96	269.24	1,341.45	1,162.42
	c. Change in inventories of finished goods, work-in- process and stock-in-trade	340.50	(297.60)	210.75	(1,050.81)	(234.81)
	d. Employees benefits expense	87.06	84.13	69.19	348.80	251.15
	e. Finance Cost	51.51	49.07	62.43	206.89	187.96
	f. Depreciation and amortisation expense	47.96	47.21	50.02	178.25	180.85
	g. Power and fuel	31.32	25.83	22.44	110.09	112.33
	h. Other expenses	288.07	206.15	403.65	882.51	1,172.82
	Total Expenses	2192.78	1423.91	1903.34	6704.46	7245.08
5	Profit Before Exceptional Items & Extra Ordinary Items & Tax (3-4)	88.59	29.71	125.73	214.55	262.26
6	Exceptional Items	-	-	(82.64)	-	-
7	Profit Before Tax	88.59	29.71	43.09	214.55	262.26
	Current Tax	29.97	10.78	16.61	69.92	84.85
	Deferred Tax	0.38	-	14.04	0.38	14.04
8	Total Tax Expenses	30.35	10.78	30.65	70.30	98.89
9	Profit for the period from Continuing Operation (7-8)	58.24	18.93	12.44	144.25	163.37
10	Profit from Discontinuing Operations Before Tax	-	-	-	-	-
11	Tax Expenses of Discontinuing Operations	-	-	-	-	-
12	Profit from Discontinuing Operations After Tax (10-11)	-	-	-	-	-
13	Share of Profit of associates and joint venture accounted for using equity method	-	-	-	-	-
14	Profit for the period (9+12)	58.24	18.93	12.44	144.25	163.37
15	Other Comprehensive Income Net of Taxes	-	-	-	-	-
16	Total Comprehensive Income Net of Taxes (14+15)	58.24	18.93	12.44	144.25	163.37
17	Details of equity Share Capital					
	Paid Up Equity Share Capital	2064.12	2064.12	1,770.64	2,064.12	1,770.64
	Other Equity	6,562.86	6,609.28	4,837.95	6,562.86	4,718.08
	Face Value of equity share Capital	2.00	2.00	2.00	2.00	2.00
18	Earnings Per Share (EPS)					
	a) Basic	0.06	0.02	0.01	0.14	0.18
	b) Diluted	0.06	0.02	0.01	0.14	0.18

Notes:

1. These financial results were reviewed by the audit committee and thereafter have been approved by the board of directors at its meeting held on Friday, May 15th 2026. The Statutory Auditors have carried out audit of the financial results for the quarter and year ended March 31st, 2026

2. These audited financial results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standard) Rules as amended from time to time.

3. IND AS 108 Relating to Segment wise reporting is not applicable as the Company operates in only One Primary segment i.e. Leather & Leather Goods

4. Previous year/quarter figures have been regrouped/rearranged wherever necessary.

5. The Figures for the quarter ended 31st March, 2026 are the balancing figure between the audited figures of quarter and year ended 31st March, 2026 respectively.

Place : Kanpur
Date : 15-05-2026



FOR AKI INDIA LIMITED

MOHAMMAD UJWAD
MANAGING DIRECTOR
DIN: 07902475

AKI INDIA LIMITED

Registered Address: D-115, Defence Colony Jajmau, Kanpur Nagar, Uttar Pradesh – 208 010
 Website : www.groupaki.com Email : Info@groupaki.com Mobile : +91 99355 05651
 CIN : L19201UP1994PLC016467

Balance Sheet as of 31st March, 2026

(all figures are in lacs of rupees unless otherwise stated)

Particulars	Notes Number	As At 31/03/2026	As At 31/03/2025
Assets			
(1) Non-current assets			
(a) Property Plant & Equipment	2	1,215.48	1,163.08
(b) Capital work-in-progress	2(A)	953.13	877.16
(c) Intangible assets (Other than Goodwill)		-	-
(d) Intangible assets Under Development		-	-
(e) Investment in Subsidiaries, associates/ Joint Ventures	3	155.75	144.75
Financial Assets			
(i) Investments	3	103.54	113.78
(ii) Others		-	-
(g) Deferred tax assets (net)	4	0.44	0.83
(h) Other non-current assets	5	1,120.34	1,104.99
Total Non Current Assets (A)		3,548.68	3,404.59
(2) Current assets			
(a) Inventories	6	4,154.79	2,948.68
Financial Assets			
(i) Investments			
(ii) Trade receivables	7	2,337.50	2,486.56
(iii) Cash and cash equivalents	8	168.99	236.30
(iv) Bank Balances other than (iii) above			
(v) Loans	9	3,041.77	1,576.44
(vi) Others			
(c) Current Tax Assets (Net)	10	489.36	356.49
(d) Other current assets			
Total Current Assets (B)		10,192.41	7,604.47
Total Assets (A+B)		13,741.09	11,009.06
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	11	2,064.12	1,770.64
(b) Other Equity	12	6,562.86	4,718.08
Total Equity (A)		8,626.98	6,488.72
Liabilities			
(1) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	13	436.40	313.70
(ii) Other Financial Liabilities		-	-
(b) Provisions			
Total Non Current Liabilities (B)		436.40	313.70
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	14	1,702.21	1,602.81
(ii) Trade payable	15	1,922.75	1,985.78
(iii) Other Financial Liabilities			
(b) Other Current Liabilities	16	931.47	453.23
(c) Provisions	13	121.28	164.82
Total Current Liabilities (C)		4,677.71	4,206.64
Total Liabilities		5,114.11	4,520.34
Total Equity & Liabilities (A+B+C)		13,741.09	11,009.06

For & on behalf of Board of Directors of
 AKI INDIA LIMITED



Mohammad Ajwad
 Managing Director
 DIN - 07902475

Place Kanpur
 Date 15.05.2026

AKI INDIA LIMITED

CIN : L19201UP1994PLC016467

Registered Address: D-115, Defence Colony Jajmau, Kanpur Nagar, Uttar Pradesh – 208 010

STANDALONE STATEMENT OF CASH FLOWS FOR THE PERIOD OF 01/04/2025 TO 31/03/2026

(In Lakhs)

Particulars	2025-26	2024-25
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	214.56	262.27
Adjustment For:		
Depreciation of property, plant & equipment	178.25	180.85
Other Adjustment	(65.09)	
Operating Profit before working capital changes	327.72	443.12
Adjustment For:		
(a) (Increase)/Decrease in Inventories	(1206.12)	(252.38)
(b) (Increase)/Decrease in Trade Receivables	149.06	(651.58)
(c) (Increase)/Decrease in Other Current Assets	(132.87)	(16.72)
(d) Increase /(Decrease) in Short Term Loans & Advances	(1465.33)	102.80
(e) Increase /(Decrease) in Long Term Borrowings		
(f) Increase /(Decrease) in Short Term Borrowings		
(g) Increase /(Decrease) in Other Current Liabilities	202.68	(21.61)
(h) Increase /(Decrease) in Short Term Provisions	(14.90)	26.75
(i) Increase /(Decrease) in Trade Payable	183.87	129.01
CASH GENERATED FROM OPERATIONS	(1955.89)	(240.61)
Less: (a) Income Tax Paid	(69.92)	(84.85)
NET CASH INFLOW FROM OPERATING ACTIVITIES (A)	(2025.81)	(325.46)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(a) Purchase of Fixed Assets	(222.55)	(71.39)
(b) Additions in Capital work in progress	(117.88)	(176.75)
(b) Investment	(0.76)	(11.00)
(b) Sale of Fixed Assets	33.83	0.00
(c) (Increase)/Decrease in Long Term Loans and advances	(15.14)	180.30
(d) Other Adjustment (Income Tax)		(19.29)
(e) Non Current Assets	(0.20)	(8.42)
(f) Other Adjustment (Expenses not allowable)		(0.84)
NET CASH INFLOW / (OUTFLOW) FROM INVESTING ACTIVITIES (B)	(322.70)	(107.39)
C. CASH FLOW FROM FINANCING ACTIVITIES		
(a) Increase/(Decrease) in short term Borrowings	99.40	(94.79)
(a) Increase/(Decrease) in long term Borrowings	122.70	204.61
(c) Proceeds from Issue of Share Capital	293.48	55.36
(d) Proceeds from Security Premium	2451.99	462.53
(e) Money Recd. Against Share Warrants	(686.37)	(129.48)
NET CASH INFLOW/ (OUTFLOW) IN FINANCING ACTIVITIES (C)	2281.20	498.23
NET INCREASE IN CASH & CASH EQUIVALENTS (A+B+C)	(67.31)	65.38
OPENING BALANCE - CASH & CASH EQUIVALENT	236.30	170.92
CLOSING BALANCE - CASH & CASH EQUIVALENT	168.99	236.30

FOR AKI INDIA LIMITED

MOHAMMAD AJWAD
MANAGING DIRECTOR

DIN: 07902475

Place : Kanpur
Date : 15/05/2026



R K Parmar & CO. Chartered Accountants
518, 5th Floor, Kalpana Plaza, Birhana
Road, Kanpur-208001,
Email-Id: caarvindawasthi@gmail.com
Contact: 7355473730

**Auditor's Report On Quarterly Financial Results and Year to Date
Results of the Company Pursuant to the Regulation 33 of the SEBI
(Listing Obligations and Disclosure Requirements) Regulations, 2015**

**TO
THE BOARD OF DIRECTORS
AKI INDIA LIMITED**

We have audited the quarterly financial results of AKI INDIA LIMITED for the quarter ended 31st March 2026 (date of the quarter end) and the year to date results for the period 01st April 2025 to 31st March 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and



R K Parmarthy & CO. Chartered Accountants
518, 5th Floor, Kalpana Plaza, Birhana
Road, Kanpur-208001,
Email-Id: caarvindawasthi@gmail.com
Contact: 7355473730

- ii. give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31st March 2026 as well as the year to date results or the period from 1st April 2025 to 31st March 2026

For, RK Parmarthy & Co.
Chartered Accountants,

(CA Arvind Awasthi)

Partner

Membership No: 424004

FRN : 001121C

UDIN: 26424004SNEFHI8856



Date : 15th May 2026
Place: Kanpur

AKI INDIA LIMITED

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Website : www.groupaki.com Email : Info@groupaki.com Mobile : +91 99355 05651

CIN :L19201UP1994PLC016467

Statement of Audited Consolidated financial results for the Quarter and Year ended on 31 March, 2026

(In Lakhs)

Sl. NO.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year ended	Year ended
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Net Sales/Income from Operations (Net)	3657.87	2556.10	2402.00	10732.75	8096.18
2	Other Income	362.71	392.83	321.84	1098.27	652.39
3	Total income from operations (net)	4020.58	2948.93	2723.84	11831.02	8748.57
4	Expenses					
	a. Cost of material consumed	1917.53	151.45	815.62	5,668.10	4,412.36
	b. Purchase of stock -in-trade	859.25	2212.19	988.53	4,178.33	2,429.72
	c. Change in inventories of finished goods, work-in- process and stock-in-trade	441.17	(136.11)	184.02	(931.41)	(291.34)
	d. Employees benefits expense	156.27	172.48	69.19	622.71	251.15
	e. Finance Cost	54.34	49.53	63.29	211.47	189.37
	f. Depreciation and amortisation expense	54.75	53.18	50.02	202.69	180.85
	g. Power and fuel	35.72	(63.30)	22.44	128.73	112.33
	h. Other expenses	388.10	388.99	404.07	1,482.28	1,197.45
	Total Expenses	3907.13	2828.41	2597.18	11559.90	8481.89
5	Profit Before Exceptional Items & Extra Ordinary Items & Tax (3-4)	113.45	120.52	126.66	271.12	266.68
6	Exceptional Items	-	-	(82.64)	-	-
7	Profit Before Tax	113.45	120.52	44.02	271.12	266.68
	Current Tax	36.62	11.51	16.61	77.30	84.85
	Deferred Tax	0.38	-	14.05	0.38	14.05
8	Total Tax Expenses	37.00	11.51	30.66	77.68	98.90
9	Profit for the period from Continuing Operation (7-8)	76.45	109.01	13.36	193.44	167.78
10	Profit from Discontinuing Operations Before Tax	-	-	-	-	-
11	Tax Expenses of Discontinuing Operations	-	-	-	-	-
12	Profit from Discontinuing Operations After Tax (10-11)	-	-	-	-	-
13	Share of Profit of associates and joint venture accounted for using equity method	16.40	137.76	3.12	47.22	4.41
14	Minority Interest	1.80	2.12	-	1.97	-
15	Profit for the period (9+12)	76.45	109.01	13.36	193.44	167.78
16	Other Comprehensive Income Net of Taxes	-	-	-	-	-
17	Total Comprehensive Income Net of Taxes (14+15)	76.45	109.01	13.36	193.44	167.78
18	Details of equity Share Capital					
	Paid Up Equity Share Capital	2,064.12	2,064.12	1,770.64	2,064.12	1,770.64
	Other Equity	7,967.95	6,657.53	4,743.04	7,967.95	4,743.05
	Face Value of equity share Capital	2.00	2.00	2.00	2.00	2.00
18	Earnings Per Share (EPS)					
	a) Basic	0.07	0.11	0.02	0.19	0.19
	b) Diluted	0.07	0.11	0.02	0.19	0.19

Notes:

- These financial results were reviewed by the audit committee and thereafter have been approved by the board of directors at its meeting held on Friday, May 15th 2026. The Statutory Auditors have carried out audit of the financial results for the quarter and year ended March 31st, 2026
- These audited financial results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standard) Rules as amended from time to time.
- IND AS 108 Relating to Segment wise reporting is not applicable as the Company operates in only One Primary segment i.e. Leather & Leather Goods
- Previous year/quarter figures have been regrouped/rearranged wherever necessary.
- The Figures for the quarter ended 31st March, 2026 are the balancing figure between the audited figures of quarter and year ended 31st March, 2026 respectively.

Place : Kanpur
Date : 15-05-2026



AKI INDIA LIMITED

Registered Address: D-115, Defence Colony Jajmau, Kanpur Nagar, Uttar Pradesh – 208 010
CIN : L19201UP1994PLC016467

Consolidated Balance Sheet as of 31st March, 2026

(All figures are in lacs of rupees unless otherwise stated)

Particulars	Notes Number	As At 31/03/2026	As At 31/03/2025
Assets			
(1) Non-current assets			
(a) Property Plant & Equipment	2	1,359.35	1,163.08
(b) Capital work-in-progress	2(A)	953.13	877.16
(c) Intangible assets (Other than Goodwill)	-	-	-
(d) Intangible assets Under Development	-	-	-
(e) Investment in Subsidiaries, associates/ Joint Ventures	3	-	-
Financial Assets			
(i) Investments	3	176.22	113.78
(ii) Others	-	-	-
(g) Deferred tax assets (net)	4	0.44	0.83
(h) Other non-current assets	5	1,120.34	1,169.06
Total Non Current Assets (A)		3,609.48	3,323.91
(2) Current assets			
(a) Inventories	6	5,137.99	3,042.87
Financial Assets			
(i) Investments	-	-	-
(ii) Trade receivables	7	3,099.78	2,858.80
(iii) Cash and cash equivalents	8	469.31	278.12
(iv) Bank Balances other than (iii) above	-	-	-
(v) Loans	9	3,042.95	1,576.44
(vi) Others	-	-	-
(c) Current Tax Assets (Net)	10	654.94	356.49
(d) Other current assets	-	-	-
Total Current Assets (B)		12,404.98	8,112.72
Total Assets (A+B)		16,014.46	11,436.63
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	11	2,064.12	1,770.64
(b) Other Equity	12	7,967.95	4,743.05
Total Equity (A)		10,032.07	6,513.69
Liabilities			
(1) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	13	442.73	330.64
(ii) Other Financial Liabilities	-	-	-
(b) Provisions			
Total Non Current Liabilities (B)		442.73	330.64
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	14	1,702.21	1,602.81
(ii) Trade payable	15	2,486.39	2,243.19
(iii) Other Financial Liabilities	-	-	-
(b) Other Current Liabilities			
(b) Other Current Liabilities	16	1,086.42	487.94
(c) Provisions			
(c) Provisions	13	264.64	258.36
Total Current Liabilities (C)		5,539.66	4,592.30
Total Liabilities		5,982.39	4,922.94
Total Equity & Liabilities (A+B+C)		16,014.46	11,436.63
		(0.00)	-

Place Kanpur
Date 15.05.2026



AKI INDIA LIMITED

CIN :L19201UP1994PLC016467

Registered Address: D-115, Defence Colony Jajmau, Kanpur Nagar, Uttar Pradesh – 208 010
CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE PERIOD OF 01/04/2025 TO 31/03/2026

Particulars	(' In Lakhs)	
	2025-26	2024-25
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	271.12	266.68
Adjustment For :		
Depreciation of property, plant & equipment	202.69	180.85
Other Adjustment (Revaluation of Investments)	-	6.21
Other Adjustment	1,265.85	(20.14)
Other Comprehensive Expense (Profit) / Loss on sale of property, plant & equipment		
Operating Profit before working capital changes	1,739.66	433.60
Adjustment For :		
(a) (Increase)/Decrease in Inventories	(2,095.12)	(308.91)
(b) (Increase)/Decrease in Trade Receivables	(240.98)	(749.46)
(c) (Increase)/Decrease in Other Current Assets	(298.45)	(16.72)
(d) Increase /(Decrease) in Short Term Advances	(1,466.52)	102.80
(e) Increase /(Decrease) in Other Current Liabilities	244.51	71.91
(f) Increase /(Decrease) in Short Term Provisions	(6.04)	26.75
(g) Increase /(Decrease) in Trade Payable	609.49	257.82
CASH GENERATED FROM OPERATIONS	(1,513.45)	(182.21)
Less :(a) Income Tax Paid	(77.30)	(84.85)
NET CASH INFLOW FROM OPERATING ACTIVITIES (A)	(1,590.75)	(267.06)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(a) Purchase of Fixed Assets	(390.88)	(71.39)
(b) Work in Progress of Fixed Assets	(117.88)	(176.75)
(c) Sale of Fixed Assets	33.83	-
(d) (Increase)/Decrease in Investment	(62.44)	(11.00)
(d) (Increase)/Decrease in Long Term Loans and advances	48.92	116.24
(e) Non Current Assets	(0.20)	(8.42)
NET CASH INFLOW / (OUTFLOW) FROM INVESTING ACTIVITIES (B)	(488.65)	(151.32)
C. CASH FLOW FROM FINANCING ACTIVITIES		
(a) Increase /(Decrease) in Long Term Borrowings	112.09	221.56
(b) Increase /(Decrease) in Short Term Borrowings	99.40	(94.79)
(c) Subsidy Received	-	-
(d) Proceeds from Issue of Share Capital	293.48	55.36
(d) Proceeds from Security Premium	2,451.99	462.53
(e) Money Recd. Against Share Warrants	(686.37)	(129.47)
NET CASH INFLOW/ (OUTFLOW) IN FINANCING ACTIVITIES (C)	2,270.59	515.19
NET INCREASE IN CASH & CASH EQUIVALENTS (A+B+C)	191.19	96.81
OPENING BALANCE - CASH & CASH EQUIVALENT	278.12	181.31
CLOSING BALANCE - CASH & CASH EQUIVALENT	469.31	278.12

Kanpur
Date: 15/05/2026

FOR AKI INDIA LIMITED

MOHAMMAD AJWAD
MANAGING DIRECTOR
DIN: 07902475



R K Parmar & Co.
Chartered Accountants

518, 5th Floor, Kalpana Plaza, Birhana
Road, Kanpur-208001,

Email-Id: caarvindawasthi@gmail.com

Contact: 7355473730

Auditor's Report On consolidated audited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF
AKI INDIA LIMITED**

1. We have audited the accompanying Statement of Consolidated Financial Results of AKI INDIA LIMITED ("the Parent") and its subsidiary AKI UK LIMITED (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income / loss of its subsidiary for the quarter ended 31st March 2026 and for the period from 1st April 2025 to 31st March 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been compiled from the related interim consolidated financial statements/ interim consolidated financial information which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such interim consolidated financial statements/ interim consolidated financial information.
3. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act 2013. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Parent's preparation and fair



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Chartered Accountants

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Road, Kanpur-208001,

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presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the Parent's internal financial control with reference to the Statement. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

We believe that the audit evidence obtained by us and the audit evidence obtained by the branch auditors and other auditors in terms of their reports referred to in paragraph 5 below, is sufficient and appropriate to provide a basis for our audit opinion.

4. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of the Group, subsidiaries referred to in paragraph 5 below, the Statement:
 - a. includes the results of the following entities:
 - A. AKI INDIA LIMITED
 - B. AKI UK LIMITED
 - C. AKI CASTIL SHOES LLP
 - b. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
 - c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated total comprehensive income (comprising of net [profit/loss] and other comprehensive income/ loss) and other financial information of the Group for the quarter ended 31st March 2026 and for the period from 1st April 2025 to 31st March 2025

5. Emphasis of Matter paragraph

“ Our opinion is not qualified in respect of this matter”



R K Parmarathi & Co.
Chartered Accountants

518, 5th Floor, Kalpana Plaza, Birhana
Road, Kanpur-208001,

Email-Id: caarvindawasthi@gmail.com

Contact: 7355473730

6. We did not Audit the financial results of M/s AKI CASTIL SHOES LLP included in the standalone audited financial results of the entities included in the Group, whose results reflect total assets of Rs. 171413705.64 as at 31st Mar 2026 and total revenue of Rs. 102791809.05 and Rs. 344532414.44, total net profit / (loss) of Rs 1733243.84 and 1968379.05, total comprehensive income/ loss of Rs. NIL for the quarter ended 31st March 2026 and year to date as on 31st March 2026 as considered in the respective standalone audited interim financial statements / financial results of the entities included in the Group. The interim financial results of joint operations have been audited by the other auditors whose reports have been furnished to us or other auditors, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on the report of such branch auditors and other auditors and the procedures performed by us as stated in paragraph 3 above.
7. The consolidated audited financial results includes the financial results of AKI UK LIMITED which have been Audited by their auditors, whose interim financial results reflect total Assets of GBP 569095.86 as on 31st March 2026 and total revenue of GBP 543334.71 and GBP 1160291.93 for the quarter and year ended on 31st March 2026 respectively and total net profit before tax of GBP (-) 54.06 and GBP 9714.64 for the quarter ended and year to date as on 31st March 2026 and total comprehensive income of GBP NIL for the quarter and year to date as on 31st March 2026 as considered in the consolidated audited financial results. According to the information and explanations given to us by the Management, these financial statements/ financial information I financial results are not material to the Group.

"Our conclusion on the Statement is not modified in respect of the above matter"

For, RK Parmarathi & Co.
Chartered Accountants,


(CA Arvind Awasthi)

Partner

Membership No: 424004

FRN : 001121C

UDIN: 26424004IKUUMO2125



Date : 15th May 2026

Place: Kanpur

AKI INDIA LIMITED

(CIN: L19201UP1994PLC016467)

Reg. Off.: D-115, Defence Colony, Jajmau, Shiwans Tanney, Kanpur Nagar, Jajmau,
Uttar Pradesh – 208 010

Email Id.: info@groupaki.com, Website: www.groupaki.com

Contact No.: +91 512 2463150 / +91 512 2460866

Date: 15th May, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

To,
The Manager,
Listing Department,
National Stock Exchange of India Limited
"Exchange Plaza", C-1, Block G,
Bandra-Kurla Complex,
Bandra (East), Mumbai – 400 051

Dear Sir / Madam,

**Sub: Declaration in respect of Unmodified Opinion on Audited Financial Result for the
Quarter and Year ended on 31st March, 2026**

Ref: Security Id: AKI / Code: 542020 / Series: EQ

We hereby declared that the Statutory Auditor of the Company, M/s. R K Parmarhi & Co. Chartered Accountants has issued Audit Report with Unmodified Opinion on Audited Financial Result for the Quarter and Year ended as on 31st March, 2026.

The declaration is given in compliance to second proviso of Reg. 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment), Regulations 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001, dated 25th May, 2016.

Kindly take the same on your record and oblige us.

Thanking You.

For, AKI India Limited


Mohammad Arwa
Managing Director
DIN: 07902475

